

CHAPTER 10.

AN ACT to promote the sheep industry and provide a tax on dogs.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Each year every dog over four months old shall ^{Dogs to be listed.} be listed for taxation as herein provided, either by the owner or by the assessor in the name of the owner, without fixing any valuation thereto. Provided, The owner may, if he so desires, affix any value thereto he wishes. Every person who keeps or harbors a dog, or who knowingly permits the keeping or harboring of a dog upon his premises, shall, for the purposes of listing and taxation, be deemed the owner thereof; and the assessor and his deputies shall ascertain the owner or harbinger of each dog within his territory, and list and return the same by magisterial districts. The Auditor shall provide blank spaces in assessors' books and sched-

ules, and the assessor, in listing a dog, shall enter its description upon the schedule, stating the kind, sex, age, color, size and name, if any.

Tax of \$1.00
levied—sepa-
rate accounts
to be kept.

§ 2. The owner of every dog over four months of age shall pay a license tax thereon of one dollar. The first assessment under this act shall be made in the year 1906, between the fifteenth day of September and the thirty-first day of December. Said license tax shall be due and collectible as other taxes, and collected by the sheriff and reported to the Auditor and paid to the Treasurer, but the sheriff shall keep such license tax on dogs separate from other funds, and so report to the Auditor and pay to the Treasurer, and the Treasurer and Auditor shall keep separate accounts of such taxes by counties. The amount collected by license tax on dogs shall be used to indemnify losses by the killing or injuring of sheep by dogs, as herein provided.

Payment for
sheep killed
by dogs.

§ 3. Whenever any sheep are killed or injured by dogs, the owner or person having custody of same shall, without delay and within twenty-four hours after such killing or injury is made known to him, notify the magistrate in whose district the sheep are located and make affidavit setting forth the number of sheep killed and the number injured, the kind, grade or quality, amount and nature of injury thereto, and that such damage was not caused in whole or in part by a dog owned or harbored by him, and that he does not know whose dog caused the damage, or, if known, and such account reduced to judgment could not be collected on execution. The magistrate shall then appoint two disinterested and discreet freeholders of the neighborhood where the injury was done, to appraise the damage, and shall furnish them with claimant's affidavit or a copy thereof, and the appraisers shall forthwith examine such sheep

and make a written report on the claim to the magistrate, who shall forthwith forward the claimant's affidavit and the appraiser's report to the county clerk, together with his recommendation endorsed thereon. The clerk shall file same in his office and endorse thereon the date of such filing. The magistrate and each of the appraisers shall be allowed fifty cents for their services, to be paid out of the dog tax fund of such county as other claims.

§ 4. At each meeting of the fiscal court the claims for loss or damage to sheep, which have been filed not less than thirty days prior to such meeting, shall be taken up and considered, and rejected, or, if correct and just, allow the same, or such parts thereof as may be deemed right: Provided, That the fiscal court may require additional evidence on any such claims, either by oral testimony or affidavits. Such claims as are allowed shall be filed with the Auditor, who shall, after the first of January of each year, take up all such claims by counties, and draw his warrants upon the Treasurer in favor of claimant for the amount allowed by the fiscal court: Provided, If the amount of the dog tax fund to the credit of any county be not sufficient to pay all claims for such county, the Auditor shall pro rate the claims from such county. Any surplus remaining to the credit of a county after all such claims are allowed shall be transferred to the credit of the school fund of such county.

Claims to be considered by fiscal court and certified to Auditor.

§ 5. Every person owning or harboring a dog shall be liable to the party injured for all damages done by such dog; but no recovery shall be had for personal injuries to any person when they are upon the premises of the owner of the dog after night, or upon the owner's premises engaged in some unlawful act in the day time.

Owners liable for damages-- dogs to be killed.

Whenever recovery is had before any court for damages to sheep by a dog, the court may order the defendant to kill or cause to be killed such dog within two days after the rendition of the judgment.

Damages to
dog recover-
able.

§ 6. Any dog returned for taxation and the tax on which is paid when due, shall be regarded as property and shall be entitled to the same protection as live stock. The owner of any dog listed for taxation which may be injured or killed contrary to law, or carried or enticed away from the premises of the owner or harbinger, for the purpose of killing or injuring such animal, or depriving the owner thereof, may recover exemplary damages of the person for so killing or injuring or enticing away such dog: Provided, That in the trial of any action for damages arising under this section it shall be competent to offer in evidence whether in listing such dog any value was affixed by the owner and the amount of such valuation. And any person violating the provisions of this section shall be liable to prosecution as in case of injuring any live stock or personal property of another.

Penalty for
failure to list
and pay tax—
duty of sheriff.

§ 7. Any owner or harbinger of a dog, subject to be taxed, who shall fail or refuse to list the same with the assessor, shall be fined in any sum not exceeding \$10 for each dog he so fails or refuses to list for taxation; and any person who shall keep or harbor a dog upon his premises or elsewhere, and who fails or refuses to pay the tax thereon when due, shall be fined in any sum not exceeding \$25 for each offense and, upon conviction, the judgment may include an order requiring such dog to be killed, which order may be executed by any peace officer, who shall be allowed \$1 therefor, to be taxed as costs. It shall be the duty of the sheriff and his deputies, and each constable in his district, to kill

or cause to be killed any dog, the owner of which has failed or refused to pay the tax thereon when due, and for each dog so killed, without the order of a court, such officer shall be allowed by the fiscal court fifty cents, to be paid out of the dog tax fund. For the purpose of this act, the tax on dogs shall be considered due on the first day of March of each year: Provided however, The sheriff may collect such tax at any time and in such manner as taxes are now collectible by law.

§ 8. If any person shall willfully poison any dog not his own, and not upon the premises of the one so poisoning, shall be fined not less than \$5 nor more than \$25. Penalty for poisoning dog—city ordinances not affected. Any person violating the provisions of this section shall be liable in damages for any dog poisoned thereby. But nothing herein shall be construed to affect or render invalid any ordinance of any city providing for killing dogs running at large.

§ 9. A justice of the peace, on proof that any dog is mad, or has been bitten by a mad dog, or has killed or wounded any sheep, shall order such dog to be killed; and the officer who executes the order shall be paid one dollar by the owner of the dog and collected as costs. Dogs may be killed—penalty for preventing killing. If any person shall conceal a dog so ordered to be killed, or prevent the execution of the order, he shall be fined \$5 for every day he shall so offend. Any mad dog or dogs having the disease known as the "rabies" may be killed by any person.

§ 10. That an act, entitled "An act to amend chapter 29, General Statutes," approved May 17, 1886, be, and the same is hereby, repealed and all laws in conflict with this act are, to the extent of such conflict, hereby repealed. Repealing clause.

Approved March 1, 1906.